FMSD ANALYSIS OF UNMATCHED TRANSACTIONS

rt	macom	dssn	transc	docnum	abanum	docdate	inputdt	amt	age
T	76	8830	2400	00000474	041036033	20140228	0214	100	
T	76	8830	2400	00000489	041036033	20140321	0314	7125.19	
T	76	8830	2400	00000490	041036033	20140321	0314	10000	
T	76	8830	2400	00000491	041036033	20140321	0314	9315	
T	76	8830	2400	00000492	041036033	20140324	0314	10000	
T	76	8830	2400	00000493	041036033	20140326	0314	2800	
T	76	8830	2400	00000494	041036033	20140327	0314	2910	
T	76	8830	2400	00000495	041036033	20140327	0314	50000	
T	76	8830	2400	00000496	041036033	20140328	0314	300	

United States Army Financial Management Command (USAFMCOM)
Operational Support Team

AGENDA

► ⌗ **Introduction**
 - ▪ **Overview**
 - ▪ **Agencies involved**
 - ▪ **AUT Process (flowchart)**
 - ▪ **Common ABAs**
 - ▪ **Basic Rules**

► ⌗ **General Errors**
 - ▪ **Unreported Treasury transactions**
 - ▪ **Unreported Station transactions**
 - ▪ **Incorrect Document numbers**
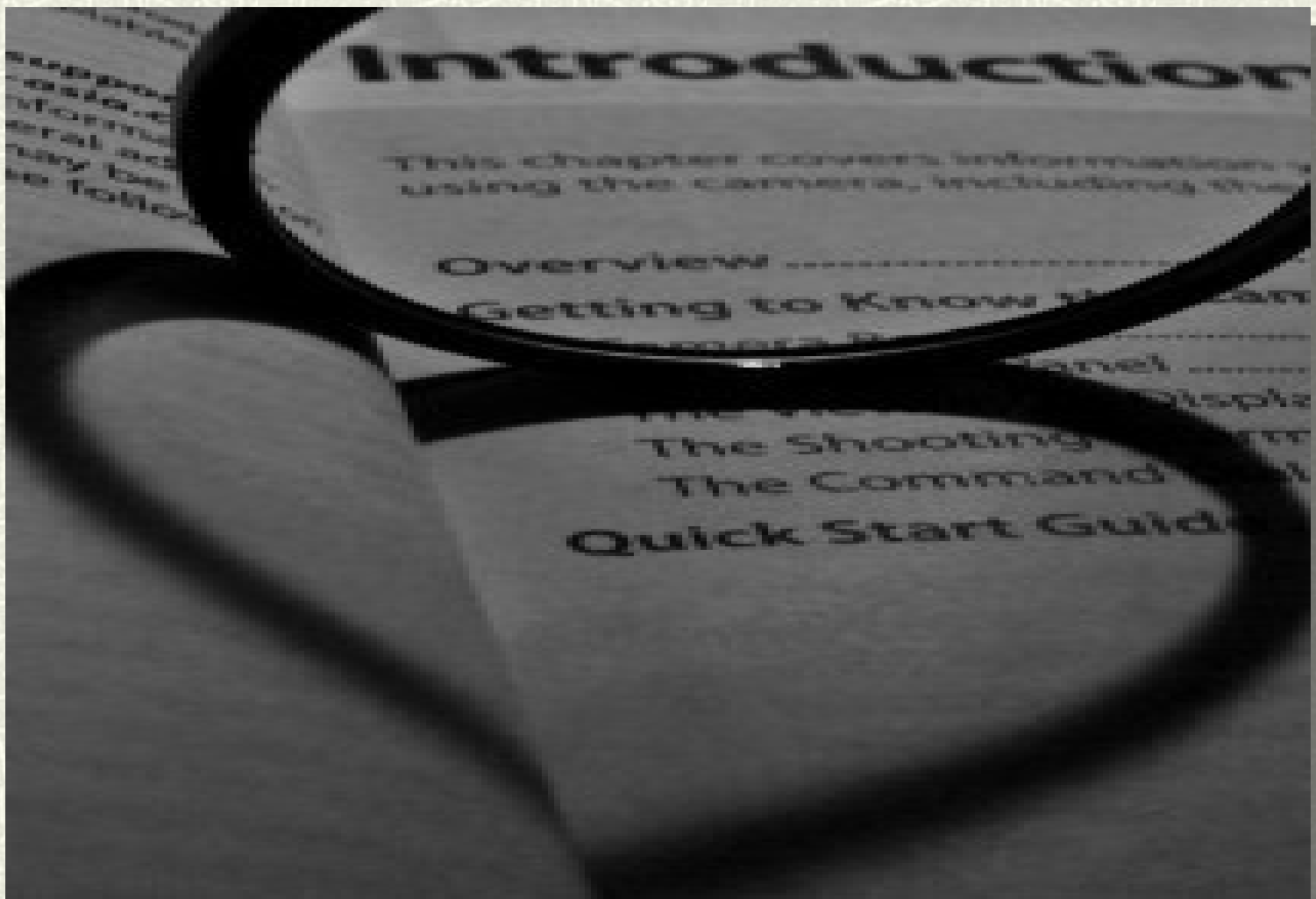 - ▪ **Amount mismatches**

AGENDA

► ⌗ **Common Cashier errors**
  - **ECC Load imbalances**
  - **ECC Sales imbalances**
  - **OTCnet Batch imbalances**

⌗ **Common Disbursing Agent errors**
►
  - **OTCnet Batch Deposit Tickets (SF 215)**
  - **Check on Learning**
  - **Conclusion**

3

INTRODUCTION

INTRODUCTION

⌗ **Monthly exception report that lists unmatched deposit tickets and debit vouchers between any of the Federal Reserve Banks (FRB) and the paying DSSN.**

⌗ **An accumulative report which requires that each line (case) is worked daily to locate discrepancies between Treasury and Disbursing Officer's accountability.**

⌗**Data that appears on the AUT represents the accuracy that each DSSN is reporting on the Statement of Accountability each month. Inaccurate statistical data remains on the**

AUT overview (2 of 2)

⌗ **Unresolved discrepancies can result in Losses of Funds or Overages for the responsible Accountable Official (Cashier, DA, DDO) and will ultimately be the responsibility of the account holder (DO).**

⌗ **Although the correction of discrepancies and imbalances is key to clearing the AUT, the prevention of these imbalances must be enforced at all levels of disbursing operations. Cashiers, Disbursing Agents, Deputy Disbursing Officers and their staff must develop internal controls in order to properly report all transactions processed utilizing**

PREVENTION

INTRODUCTION

Agencies Involved

⊞ DSSN (DO/DDO/DA/Cashier)

- Reports monthly Debits and Deposits via the Data Element Management Accounting Reporting System (DELMARS) report
- Provides aged line Justification Report
- Works individual imbalances

⊞ TREASURY (Federal Reserve banks)

- Report all E-Commerce related Debits and Deposits from the individual FRBs via CIR/PIR

⊞ DFAS-Indianapolis

- Compiles reports from DSSNs and Treasury

⊞ DFAS-Rome

- Receives and processes monthly DELMARS report through SRD-1 (STANFINS)

Transactions Reported

Deposit Tickets (SF 215)

⊞ **Decrease DSSN accountability**

⊞ **Represented by the following:**

- **Manual Deposits (un-scannable negotiable instruments, cash deposits, etc.)**

- **OTCnet Batches**

- **ECC Sales**

- **Rejected, returned or recalled EFT transactions (DDO only)**

- **Transaction accidentally submitted by external agencies (i.e., other DSSNs)**
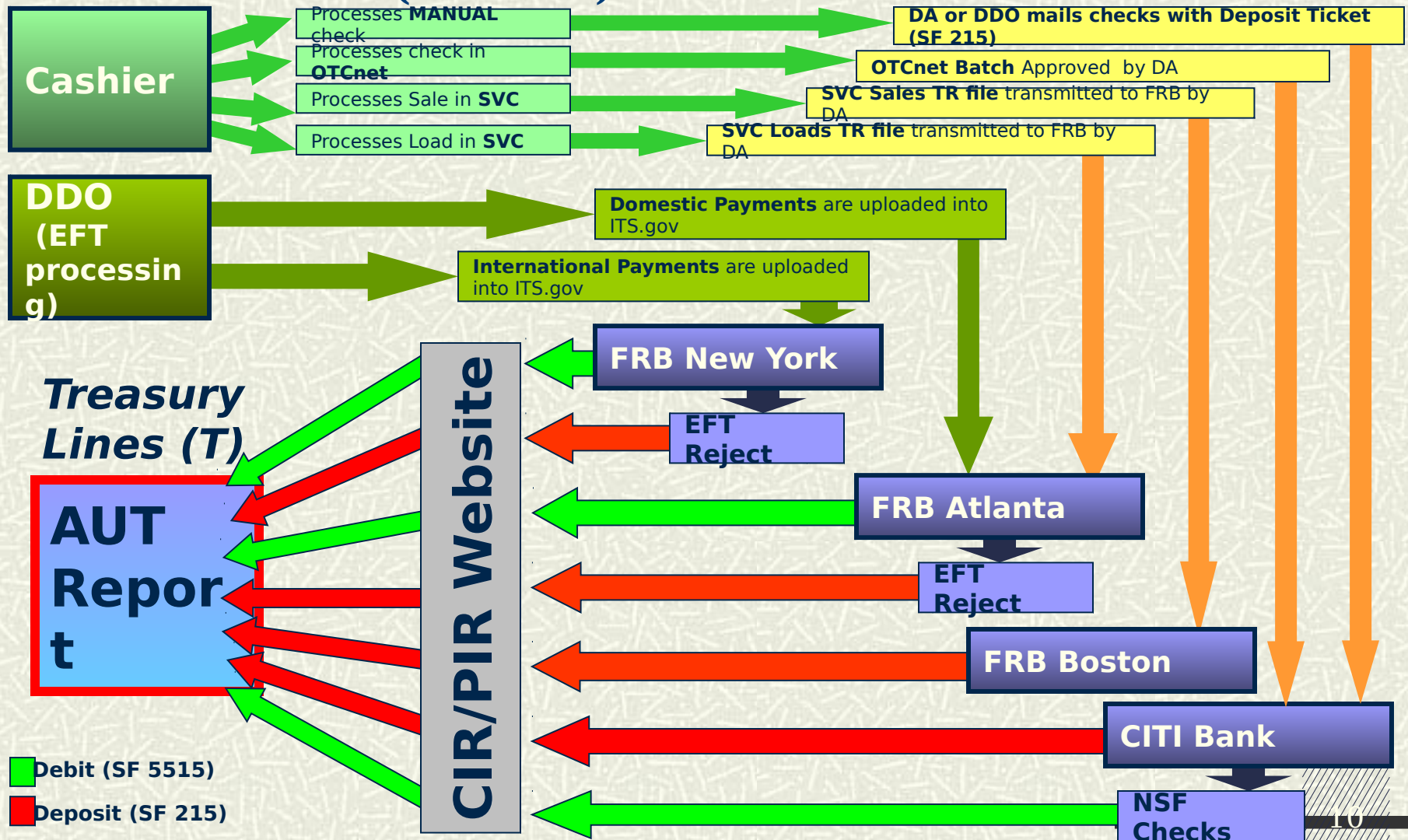
Transactions Reported

Debit Vouchers (SF 5515)

⌗ **Increase DSSN accountability**

⌗ **Represented by the following:**

- ▪ **ECC/SVC Loads**
- ▪ **EFT Transactions (DDO only)**
- ▪ **OTCnet Non-sufficient Funds Checks (NSFs) (DDO only)**

⌗ **Transaction accidentally submitted by external agencies (i.e., other DSSNs)**

INTRODUCTION

AUT Process (T - Lines)

Cashier
- Processes **MANUAL** check → DA or DDO mails checks with Deposit Ticket (SF 215)
- Processes check in **OTCnet** → OTCnet Batch Approved by DA
- Processes Sale in **SVC** → SVC Sales TR file transmitted to FRB by DA
- Processes Load in **SVC** → SVC Loads TR file transmitted to FRB by DA

DDO (EFT processing)
- Domestic Payments are uploaded into ITS.gov
- International Payments are uploaded into ITS.gov

Treasury Lines (T)

AUT Report

CIR/PIR Website

- FRB New York
  - EFT Reject
- FRB Atlanta
  - EFT Reject
- FRB Boston
- CITI Bank
  - NSF Checks

Debit (SF 5515)
Deposit (SF 215)

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INTRODUCTION

T – Lines explained

blank1	rt	macom	dssn	transcode	blank2	docnum	abanum	docdate	inputdt	amt	age
	T	76	5000	2400		00030519	011000015	20070723	1107	40	X
	T	76	5000	2400		00115106	011000015	20070801	0807	3220	X
	S	76	5000	4203		00310100		20070820	0807	-473	X

⊞ **Transactions reported by the Treasury**

⊞ **Transaction codes always equal "2400"**
  ▪ **Positive amounts are deposit tickets**
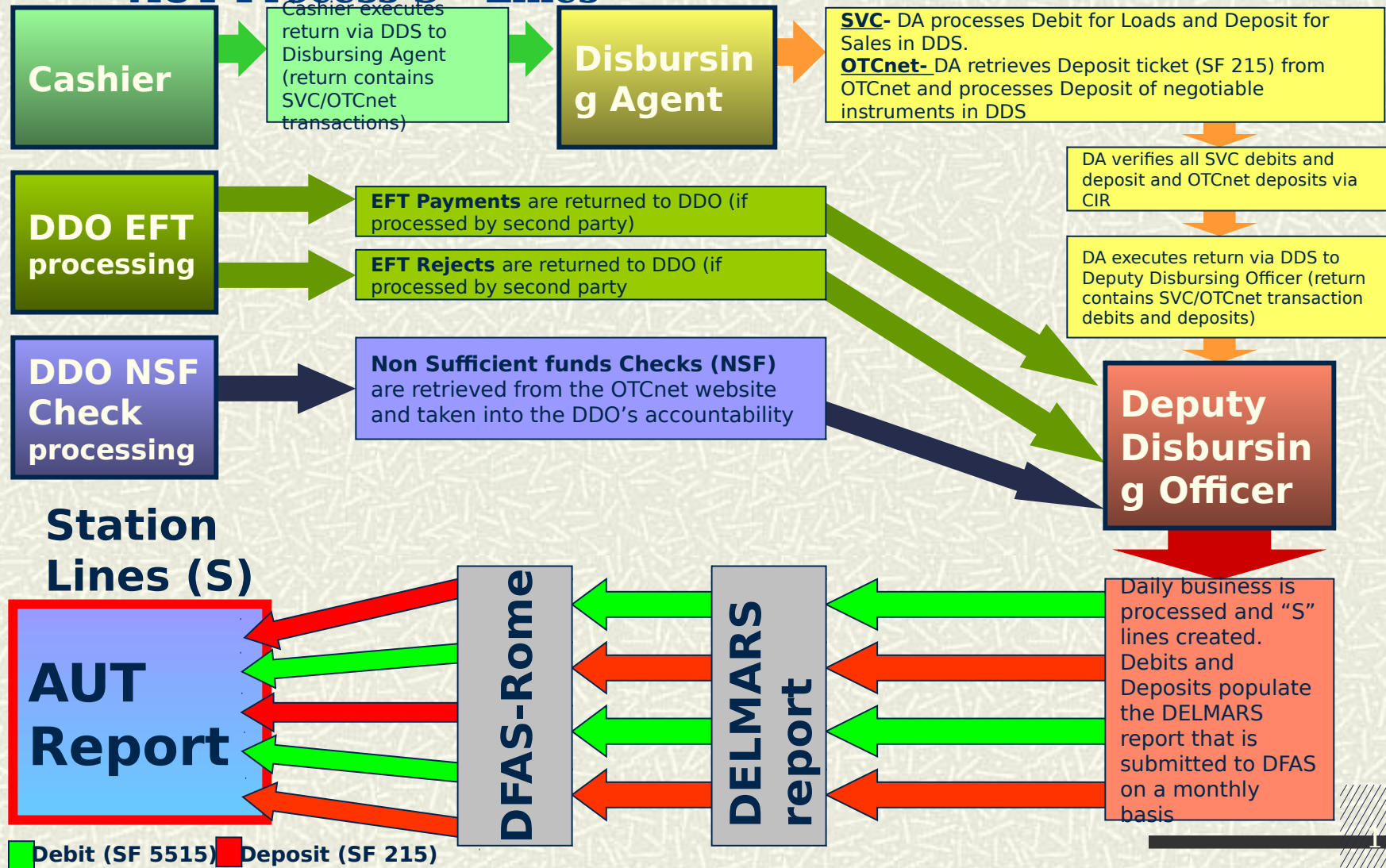 ▪ **Negative amounts are debit vouchers**

⊞ **Will have ABA numbers attached to them**

AUT Process S – Lines

Cashier

Cashier executes return via DDS to Disbursing Agent (return contains SVC/OTCnet transactions)

Disbursing Agent

SVC- DA processes Debit for Loads and Deposit for Sales in DDS.
OTCnet- DA retrieves Deposit ticket (SF 215) from OTCnet and processes Deposit of negotiable instruments in DDS

DA verifies all SVC debits and deposit and OTCnet deposits via CIR

DA executes return via DDS to Deputy Disbursing Officer (return contains SVC/OTCnet transaction debits and deposits)

DDO EFT processing

EFT Payments are returned to DDO (if processed by second party)

EFT Rejects are returned to DDO (if processed by second party

DDO NSF Check processing

Non Sufficient funds Checks (NSF) are retrieved from the OTCnet website and taken into the DDO's accountability

Deputy Disbursing Officer

Daily business is processed and "S" lines created. Debits and Deposits populate the DELMARS report that is submitted to DFAS on a monthly basis

Station Lines (S)

AUT Report

DFAS-Rome

DELMARS report

🟩 Debit (SF 5515) 🟥 Deposit (SF 215)

INTRODUCTION

S – Lines explained

blank1	rt	macom	dssn	transcode	blank2	docnum	abanum	docdate	bl	inputdt	amt	age
	T	76	5000	2400		00030519	011000015	20070723		1107	40	X
	T	76	5000	2400		00115106	011000015	20070801		0807	3220	X
	S	76	5000	4203		00310100		20070820		0807	-473	X

Transactions reported by the site (DSSN)
  - **TRANSCODE 4202 = Deposit Tickets**
  - **TRANSCODE 4203 = Debit Vouchers**

Will not have American Bankers Association number (ABA) attached to them

INTRODUCTION

Most Common ABAs

ABA 041036033 – CITIBank (OTCnet only)

- Deposits tickets for batch listings received for checks scanned through **OTCnet**
- Deposit tickets for checks physically mailed to CITI **not** scanned through **OTCnet**

ABA 061000146- FRB Atlanta

- Debit vouchers for **non-sufficient funds checks**
- Deposit tickets for **EFT returns** from domestic bank payments (ABA)
- Deposit tickets for **EFT returns** from international bank payments (SWIFT code)
- Debit vouchers for **EFT payments** to domestic banks (ABA)
- Debit vouchers for **Store Value Card (SVC) LOADS**

ABA 011000015- FRB Boston

- Deposit tickets for **Store Value Card (SVC) SALES**

ABA 021001208- FRB New York

- Deposit tickets for **EFT rejects** from international bank payments (from a SWIFT code)
- Debit vouchers for **EFT payments** to international banks (to a SWIFT code)

Note: The First two digits of the ABA determine the District (FRB); i.e., 01- Boston, 02-New York, 04-Cleveland, etc.)

INTRODUCTION

Lines are Created When:

⌗ **Deposits/Debits are unreported or improperly reported by either agency:**
- **Treasury**
- **DSSN (DDO/DA)**

⌗ **Deposit Ticket/Debit Voucher numbers reported by DSSN *DO NOT* match numbers reported by the Treasury**

⌗ **Deposit Ticket/Debit Voucher amounts from DDS *DO NOT* match amounts reported by the Treasury**

⌗ **Transaction Processing months are mismatched**

⌗ **Transaction Types are mismatched**

GENERAL ERRORS

Unreported Treasury (T – Line) Transactions

⌗ **Cause:**

- ▪ **Oversight, Negligence or Lack of Training**
- ▪ **Transactions not submitted daily to the corresponding Federal Reserve Bank by the DSSN:**
  - ▪ **OTCnet Batches to CITIBANK**
  - ▪ **ECC TR Files to FRB-Boston**

⌗ **FRB failure to report transaction (seldom)**

⌗ **Solution/prevention:**

- ▪ **Submit the transactions to the corresponding Federal Reserve Bank on a daily basis**
- ▪ **Contact FRB to inquiry so as to why transaction was not processed/reported**

GENERAL ERRORS

Unreported Treasury (S – Line) Transactions

⌗ **Cause:**

- ▪ **Oversight, Negligence or Lack of Training**
- ▪ **Disbursing Agent daily business not submitted to the DDO for processing in timely fashion (accounting cutoff)**
- ▪ **Disbursing Agent and DDO internal business not cleared and processed in DDS by the DDO in timely fashion**
- ▪**Failure to monitor PIR/CIR on a daily basis**

⌗ **Solution/prevention:**

- ▪ **Submit Disbursing Agent daily business return on a daily basis**
- ▪ **DDO must clear the Disbursing Agents**

GENERAL ERRORS

Incorrect Document Number

⊞ **Cause:**
- **Oversight, Negligence or Lack of Training; entered incorrect document number**
- **Transaction Force Matched (merged) with another transaction**
- **Reported incorrectly by the FRB**

⊞ **Solution/prevention:**
- **Ensure the correct Debit Voucher number or Deposit Ticket number are utilized in DDS prior to finalizing business day and submitting return to DDO**
- **Make corrections or offsets in DDS to rectify mistakes prior to accounting cutoff**
- **Contact respective FRB for correction when applicable**

GENERAL ERRORS

Transaction Amounts Mismatched - Causes

⌗ **Cause:**

- **DA entered incorrect transaction amount in DDS**
- **DA entered incorrect transaction amount in ECC or OTCnet**
- **The Cashier and failed to ensure the totals in DDS matched the totals input into ECC, OTCnet prior to closing**
- **Transaction Force matched (merged) with another transaction (DFAS)**
- **Reported incorrectly by the FRB (seldom)**

GENERAL ERRORS

Transaction Amounts Mismatched - Solutions

⌗ **Solution/prevention:**

- **Make corrections or offsets to ECC and OTCnet prior to finalizing systems for the day**
  - Do not Close/Approve an OTCnet batch if not in balance with DDS
  - Do not submit ECC TR files to FRB-B if not in balance with DDS

- **Do not close the business day or return to the principal unless DDS totals match ECC and OTCnet**

- **Principals (DA, DDO) should not clear an agent's DD 1081 unless DDS and ECC, OTC.et, ITS totals match**

- **Contact DFAS-Rome for Force Matching issues**

COMMON CASHIER ERRORS

Failure to Balance ECC and OTCnet with DDS

S- Lines   **T- Lines**

- Totals on the DD 1081 must match the OTCnet and ECC totals. Imbalances can only be corrected the same business day if the DA does not accept the out of balance DD 1081 from the cashier.
- if the Disbursing Agent accepts the out of balance DD 1081 from the cashier, he will be forced to report inaccurate data to the Deputy Disbursing Officer. The DDO will then be forced to report the imbalances to DFAS Rome.

Example ECC Loads Imbalance

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATE				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify) (EFT for Cbt Paro Chk)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. CASH, CARDRFT, LOF, TFRS, SVC LOAD	1,000.00			
11. STORED VALUE CARD SALES				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				

DELETE DD 1081 — Take action to correct errors

SVC Card Processing
Load Transaction Detail Report - All Types
3/26/2007 To 3/26/2007
Device 131075

Time of Transaction	Card Number	Amount
3/26/2007 10:34:34AM	1111101100000400247	$350.00
3/26/2007 2:47:28PM	1111101100000400252	$1,000.00

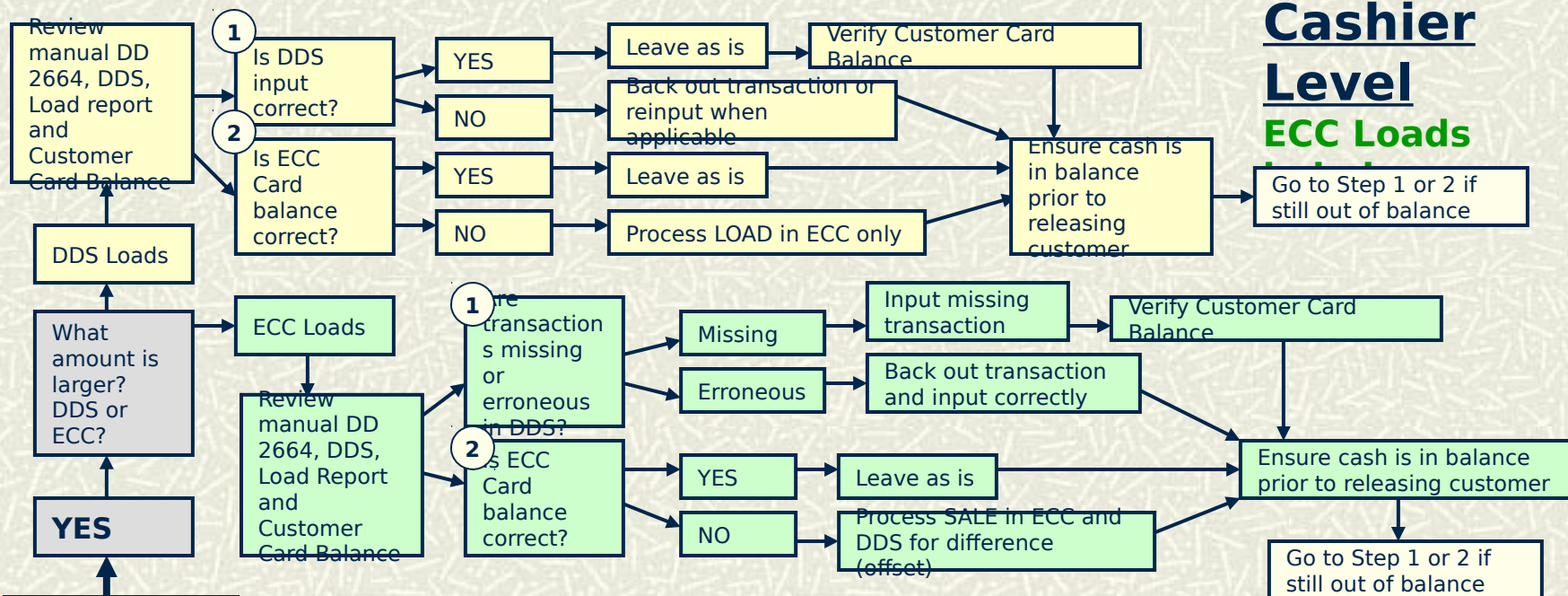|		
Total Transactions	2	$1,350.00
Average Transaction Amount		$675.00

- Was this Load not input in DDS?
- Did it fail to properly bridge from ECC?
- Was this an act of negligence or possible fraud?
- Did the cashier obtain the money for this Load

Cashier Level

ECC Loads

START

Is customer Present?

YES

- Review manual DD 2664, DDS, Load report and Customer Card Balance
- DDS Loads
- What amount is larger? DDS or ECC?
- ECC Loads
- Review manual DD 2664, DDS, Load Report and Customer Card Balance

(1) Is DDS input correct?
- YES → Leave as is → Verify Customer Card Balance
- NO → Back out transaction or reinput when applicable

(2) Is ECC Card balance correct?
- YES → Leave as is
- NO → Process LOAD in ECC only

→ Ensure cash is in balance prior to releasing customer → Go to Step 1 or 2 if still out of balance

(1) Are transactions missing or erroneous in DDS?
- Missing → Input missing transaction → Verify Customer Card Balance
- Erroneous → Back out transaction and input correctly

(2) Is ECC Card balance correct?
- YES → Leave as is
- NO → Process SALE in ECC and DDS for difference (offset)

→ Ensure cash is in balance prior to releasing customer → Go to Step 1 or 2 if still out of balance

NO

- What amount is larger? DDS or ECC?
- ECC Loads
- DDS Loads
- Review manual DD 2664, Load Report and DDS
- Review manual DD 2664, Load Report and DDS

Are transactions missing or erroneous in DDS?
- Missing → Input LOAD in DDS only
- Erroneous → Back out transaction and input correctly

Is cash out of balance?
- YES → If over in cash, the cashier will process an overage (DD 1131) for the difference. If short, a Loss of Funds must be recorded prior to DD 1081 return
- NO

Notify DDO Immediately

Are transactions erroneous or duplicate in DDS?
- Erroneous or duplicate → Back out transaction or input correctly

IMPORTANT NOTES:

- You will not stop until the imbalance is resolved / recorded at your level first. Entries on the DD 1081 must always match the supporting documentation (Load Detail Report, Sales Receipt, Checks)
- The DA should never accept a return DD 1081 from an out of balance cashier. It must be rejected so the imbalance can still be remedied.
- These actions can only be taken if the Cashier's DD 1081 has not been Accepted/Confirmed.
- ECC transactions are irreversible. They must be offset if the customer is present. If not present, a Loss or Overage must be reported by the cashier prior to return to the DA.
- The DDS Bridge with ECC must be considered prior to executing these solutions. All "Available NI's" (LOADS) must be utilized in DDS.

25
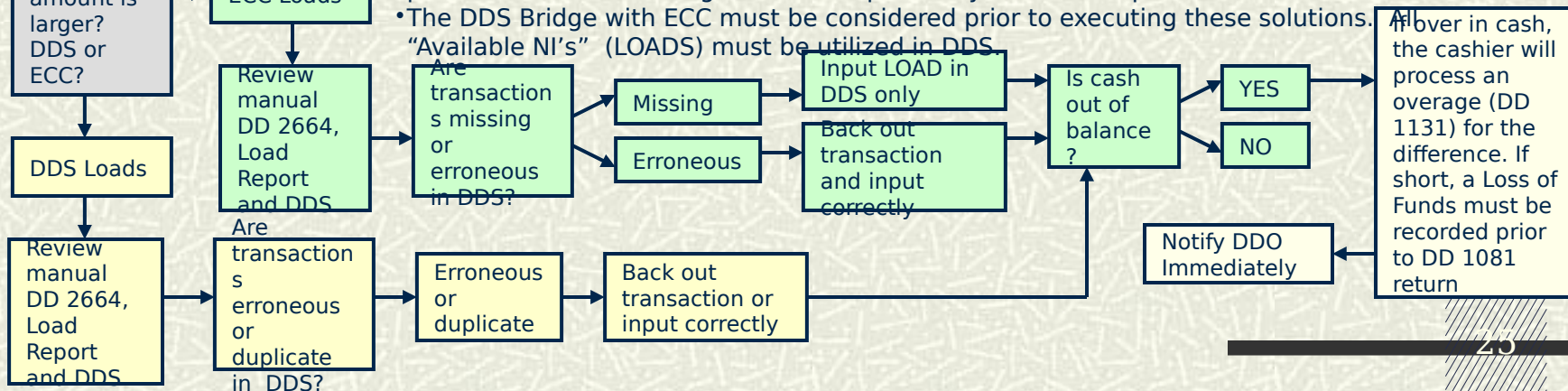
Example ECC Sales Imbalance

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATE				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)(EFT for Chk/Mil.Pay.Ord)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. CHECKS: OVERDRFT, LOF, TFRS, SVC LOAD				
11. STORED VALUE CARD SALES			1,675.00	
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				

DELETE DD 1081
Take action to correct errors

ECC Card number

```
            JUL 07, 08
11111011000000402755 15:29:45    $50.00
11111011000000402763 15:30:21   $200.00
11111011000000402774 15:31:04   $100.00
11111011000000402773 15:31:36   $150.00
11111011000000402760 15:32:07    $50.00
11111011000000402761 15:32:37    $50.00
11111011000000402766 15:33:02    $20.00
11111011000000402759 15:33:36    $30.00
11111011000000402775 15:34:07   $150.00
11111011000000402767 15:34:49    $25.00
11111011000000402772 15:35:15    $75.00
11111011000000402781 15:35:57   $250.00
11111011000000402768 15:37:11    $25.00

         GRAND TOTALS
SALES  20              $1575.00

   PLEASE KEEP FOR YOUR RECORDS
```
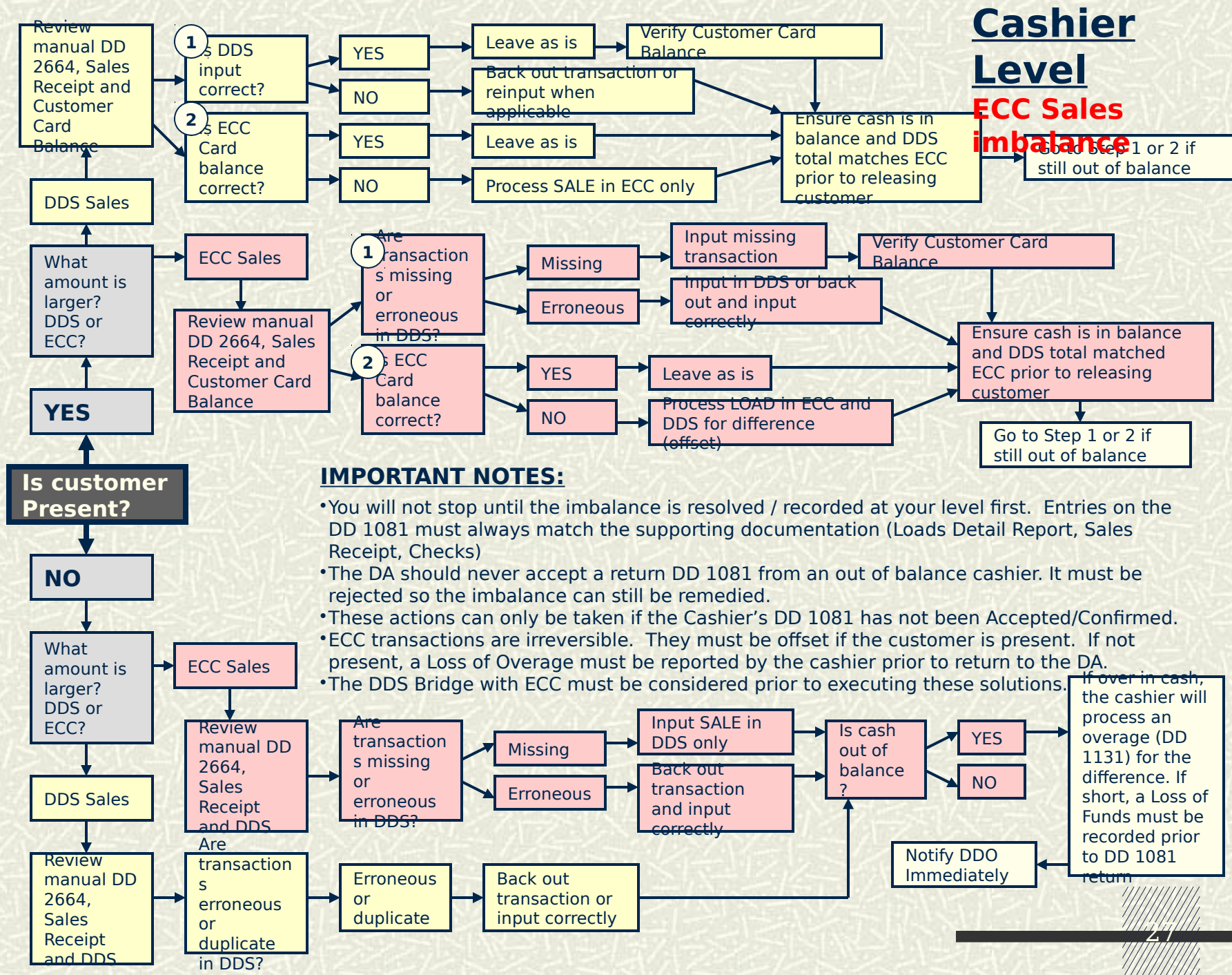
- Was this Sale a duplicate input in DDS?
- Did the cashier fail to process a Sale in ECC?
- Was this Sale erroneous input by the cashier in DDS?
- Did the cashier issue to money to the customer during the exchange?

Cashier Level
ECC Sales imbalance

START

Is customer Present?

YES

NO

YES branch

Review manual DD 2664, Sales Receipt and Customer Card Balance

DDS Sales

What amount is larger? DDS or ECC?

(1) Is DDS input correct?
- YES → Leave as is → Verify Customer Card Balance
- NO → Back out transaction or reinput when applicable

(2) Is ECC Card balance correct?
- YES → Leave as is
- NO → Process SALE in ECC only

Ensure cash is in balance and DDS total matches ECC prior to releasing customer

Go to Step 1 or 2 if still out of balance

ECC Sales

Review manual DD 2664, Sales Receipt and Customer Card Balance

(1) Are transactions missing or erroneous in DDS?
- Missing → Input missing transaction → Verify Customer Card Balance
- Erroneous → Input in DDS or back out and input correctly

(2) Is ECC Card balance correct?
- YES → Leave as is
- NO → Process LOAD in ECC and DDS for difference (offset)

Ensure cash is in balance and DDS total matched ECC prior to releasing customer

Go to Step 1 or 2 if still out of balance

NO branch

What amount is larger? DDS or ECC?

ECC Sales

DDS Sales

Review manual DD 2664, Sales Receipt and DDS

Are transactions missing or erroneous in DDS?
- Missing → Input SALE in DDS only
- Erroneous → Back out transaction and input correctly

Is cash out of balance?
- YES → If over in cash, the cashier will process an overage (DD 1131) for the difference. If short, a Loss of Funds must be recorded prior to DD 1081 return
- NO → Notify DDO Immediately

Review manual DD 2664, Sales Receipt and DDS

Are transactions erroneous or duplicate in DDS?
- Erroneous or duplicate → Back out transaction or input correctly

---

IMPORTANT NOTES:

- You will not stop until the imbalance is resolved / recorded at your level first. Entries on the DD 1081 must always match the supporting documentation (Loads Detail Report, Sales Receipt, Checks)
- The DA should never accept a return DD 1081 from an out of balance cashier. It must be rejected so the imbalance can still be remedied.
- These actions can only be taken if the Cashier's DD 1081 has not been Accepted/Confirmed.
- ECC transactions are irreversible. They must be offset if the customer is present. If not present, a Loss of Overage must be reported by the cashier prior to return to the DA.
- The DDS Bridge with ECC must be considered prior to executing these solutions.

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Example OTCnet Batch Imbalance

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATE				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify) (EFT for Cht's Pers Chk)			635.00	
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. CLASS B AGENT, DRFT, LOF, TFRS, SVC LOAD				
11. STORED VALUE CARD SALES				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				

DELETE DD 1081
Take action to correct errors

- **Did the cashier fail to process the check in DDS?**
- **Was this check erroneously input by the cashier in OTCnet?**
- **Did it fail to properly bridge from OTCnet?**
- **Did the cashier issue the money to the customer during the exchange?**

Batch List

Batch : {9BA187AB-6448-4A2F-86BE-0552A701702D}

Date: 07/14/2009 1:10:53PM

Printed By: cashier

ALC: 99999999SV

Person: Present

[S]tatus: [A]pproved, [V]oid; [T]ype: [P]ersonal, [N]onPersonal

S	T	IRN	Date Time	Bank No.	Account No.	Check No.	Amount	Configurable Fields
A	N	180109770246400000169	07/14/2009 1:08:49PM	044000011	790	5555555	$200.00	SSN : 444444444
A	N	180109770246400000168	07/14/2009 1:07:53PM	044000011	2072	0027977041	$80.00	SSN : 385917411
A	N	180109770246400000167	07/14/2009 1:06:13PM	044000011	1098182273	0000755450	$150.00	SSN : 685026822
A	N	180109770246400000166	07/14/2009 1:04:??PM	042000424	681	0031188471	$100.00	SSN : 835933323
A	N	180109770246400000165	07/14/2009 1:00:56PM	?005411	1950	00099	$100.00	SSN : 111995555
A	N	180109770246400000164	07/14/2009 12:59:41PM	044000011	4974	02345678001	$85.00	SSN : 898898989
A	N	180109770246400000163	07/14/2009 12:58:26PM	044000011	1039166	081781	$20.00	SSN : 123333333

Sub Total:	Count:	7	Amount: $735.00
ALC Total:	Count:	7	Amount: $735.00
Grand Total:	Count:	7	Amount: $735.00

Cashier Level
OTCnet Batch imbalance

START

Is the Check available for OTCnet scan?

YES

NO

Review manual DD 2664, OTCnet Batch and DDS

DDS Checks

What amount is larger? DDS or OTCnet?

OTCnet Batch

(1) Are transactions duplicate or erroneous in DDS?
- Duplicate → Back out of DDS
- Erroneous → Back out and reinput in DDS if applicable

(2) Are transactions missing or erroneous in OTCnet?
- Missing → Scan Check in OTCnet only
- Erroneous → Void Check in OTCnet only and rescan if applicable

Ensure cash is in balance and DDS matches OTCnet Batch prior to Closing/Uploading OTCnet Batch

Go to Step 1 or 2 if still out of balance

Review manual DD 2664, OTCnet Batch and DDS

(1) Are transactions missing or erroneous in DDS?
- Missing → Input CHECK in DDS only
- Erroneous → Back out transaction and input correctly

(2) Are transactions duplicate or erroneous in OTCnet?
- Duplicate → Void Check in OTCnet
- Erroneous → Void Check in OTCnet only and rescan if applicable

Go to Step 1 or 2 if still out of balance

Ensure cash is in balance and DDS matches OTCnet Batch prior to Closing/Uploading OTCnet Batch

What amount is larger? DDS or ECC?

OTCnet Batch

DDS Checks

Review manual DD 2664, OTCnet Batch and DDS

Review manual DD 2664, OTCnet Batch and DDS

Are transactions missing or erroneous in DDS?
- Missing → Input Check in DDS only
- Erroneous → Back out transaction and input correctly

Are transactions missing or erroneous in DDS?
- Erroneous or duplicate → Back out transaction and input correctly if applicable

Is cash out of balance?
- YES
- NO

If over in cash, the cashier will process an overage (DD 1131) for the difference. If short, a Loss of Funds must be recorded prior to DD 1081 return

Notify DDO Immediately

IMPORTANT NOTES:

- You will not stop until the imbalance is resolved / recorded at your level first. Entries on the DD 1081 must always match the supporting documentation (Load Detail Report, Sales Receipt, Checks)
- The DA should never accept a return DD 1081 from an out of balance cashier. It must be rejected so the imbalance can still be remedied.
- These actions can only be taken if the Cashier's DD 1081 has not been Accepted/Confirmed.
- ECC transactions are irreversible. They must be offset if the customer is present. If not present, a Loss of Overage must be reported by the cashier prior to return to the DA.
- The DDS Bridge with ECC must be considered prior to executing these solutions. All "Available NIs" must be utilized in DDS or voided in OTCnet>

COMMON DA ERRORS

Failure to Properly Process OTCnet Deposit Ticket (SF

- **Name all the cashier transactions that have an impact on the AUT Report.**

SVC Load in DDS and SVC

SVC Sale in DDS and SVC

Check Cashing in DDS and OTCnet or manual check processing

- **What may be the outcomes of any imbalance between the amount processed in DDS versus the amounts processed in ECC or OTCnet?**

The imbalance will result in a Loss of Funds or Overage on the accountable official.

- **Name all the DA transactions that may have impact on the AUT.**

Debit Voucher (SF 5515) for SVC Loads

Deposit Ticket (SF 215) for SVC Sales

Deposit Ticket (SF 215) for cashed checks

- **What must the actions be of a Disbursing Agent receiving a DD 1081 in DDS with an out of balance condition?**

DO NOT CONFIRM IT! Reject it (not the preferred method) or have the accountable official delete it from the system (preferred method).

- **What is the key to avoiding AUT imbalances?**

Prevention! Pay attention to detail and keep your personal money in your pocket…

CONCLUSION

⚏ **The AUT is a tracking tool that allows the Treasury and Disbursing Officer to evaluate and ensure the proper utilization and balancing of Treasury based system (Debits and Deposits) transactions.**

⚏ **When imbalances are prevented and properly worked, it can be used to detect improperly processed or reported transactions and ultimately, prevent fraud and/or Losses of Funds.**

<u>PREVENTION</u>

QUESTIONS?